

**GIB/GJ/KRUPA/20-03-2020/HC-113**

**High Court Category :** Input Tax Credit

**State :** Gujarat

**Order No.:** GIB/GJ/KRUPA/20-03-2020/HC-113

**Name of Entry :**

Krupa Trading Company

**Date :** 20-03-2020

**Breif Issue :**

**Facts & Issue of the case**

Krupa Trading Company (“the Appellant”) is a company who filed appeal on the ground that whether the denial of Cenvat Credit by the Adjudicating Authority for the reason that invoices of input service bear handwritten serial number is correct or otherwise.

Further they submit that the identical case in the appellant’s own case in appeal no. E/11069/2015 was heard by this bench on 03/10/2019 and order was reserved. He prays that the order in that appeal may be followed for deciding the present appeal in which the Tribunal vide order no. A/10424/2019 dated 07/02/2019 decided the matter in appellant’s favour.

**Decision of Advance Ruling Authority :**

**Decision:**

It was held/decided that reference to be taken from the earlier order in which:

The entire finding is on the basis of interpretation of Rule 11 of Central Excise Rules, 2002, Rule 9 of the Cenvat Credit Rules, 2004, Rule 4(A) of Service Tax Rules, 1994, chapter 4 of Central Excise minor (CPEC/ and Supplementary Instructions), rule 4(A) of Service Tax Rules, 1994 and erstwhile rule 52(A)(6) of Central Excise Rules, 1944

From the above referred rules, it was clear that the invoice should bear serial numbers, however, there is no mention in the rules that the invoice should bear Pre-printed Serial Numbers. Therefore, we are of the clear view that the invoice should be “Serially Numbered” irrespective, whether, it is handwritten or Pre-printed. Therefore, the Learned Commissioners (respondents) finding that the invoice should bear Pre-Printed Serial Numbers is not flowing from the above cited provision. As regard nonmention of service tax registration or it is overwritten on the invoice the same is only procedural lapse, so long, there is no dispute regarding payment of service tax by the service provider.

Cenvat credit cannot be denied as held in catena of judgments, some of which cited by the Learned Counsel, so long it is not under dispute that the service tax was paid by the service provider.

It was also decided that the matter needs to be re-considered only on the aspect that on the disputed invoices, the service providers have paid the service tax.

The reason for denial of the Cenvat Credit in the above decision of the Tribunal and in the present case is absolutely identical. Since the issue in the appellant's own case has already been decided vide order dated 07/02/2020, there is nothing more to discuss on the issue in hand. Accordingly, following the decision of this bench in above cited order dated 07/02/2020, the impugned order is set aside and appeal is allowed.